

Charity registration number 1167991 (England and Wales)

**BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S P Gibson S Cathers Mr P Connor	(Appointed 13 April 2025)
Charity number (England and Wales)	1167991	
Principal address	Unit E Daneshill Central Armstrong Road Basingstoke RG24 8NU	
Independent examiner	Linda Dunford FCCA CTA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Metro Bank 1 Southampton Row London WC1B 5HA	

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

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BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

To provide facilities for the recreation and leisure time occupation for young people under the age of 25 in the interest of social welfare. The provision of training and performing in cheerleading activities so as to develop physical and mental capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

WCA has grown from strength to strength this season, the Coaching team have all worked well together to bring out the best in our athletes and guide them through the season with great success. Training has been very varied and stimulating to keep all levels of athletes challenged whilst being safely coached.

After very successful tryouts in July 24, the club had 15 teams for the 24/25 season with approximately 210 athletes, covering prep and all star. The development teams still tend to start with lower numbers as we often recruit some of them up to all star teams at the beginning of the season. We continue to fund low income families for the competition uniforms and entry fees. The club has a budget of £4500 set aside for this each year. We do make our existing and new athletes aware of this funding and to approach our bookkeeper to be considered. This continues to be reviewed on a case by case basis if the funding doesn't meet the required need. This is an important part of being a charity and we want to support as many athletes as we can to stay in the sport they love.

Our coaching and program team strive to create an environment in the club that considers all the needs of the athletes, not just the skills needed for Cheer. Mental health support is always at the forefront of all we do, a supportive and safe environment for our members to be in is crucial to this.

Throughout training the coaches ensure that athletes are recognised as individuals and as a team, not just for cheer related achievements but for all aspects of their development. There are team captains voted for by the teams, this helps foster leadership, responsibility, and strong team cohesion.

The Club now has a significant sponsorship agreement with Real Techniques, which began in Jan 24 and will run to September 25 with a view to renew. There are several requirements attached to the sponsorship, such as their tiktok account being tagged in Social Media, merchandise for all athletes to have the brand name. Equipment to be purchased for the gym that benefits all the athletes.

During the 23/24 season the club secured bids to Worlds and Summit. They were able to recruit existing and new athletes for 2 travel teams to go to America in 2025 and compete. Fund raising takes place through the season to try and reduce the costs to the athletes, training camps, fun days, training with the teams etc.

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Gen-X 24 is the showcase for all the teams, held in January in a local school. This is the first big event of the season and an opportunity for many friends and family to see the teams perform. The athletes get to stunt, tumble and show their routines ahead of the first competitions in February. The athletes love the showcase! It is also a fund raising event for the travel teams. It continues to be a celebration of teamwork, skill and community spirit.

First competition of the season was BCA Super Classic which saw our allstar and travel teams competing. Great Start for club this year, achieving 3 x 1st place, 2 x 2nd places, 2 x 3rd place and phenomenal performance award for Lady X and Level 1 highpoint for Weapon X. Well done teams!

Later in February all teams went to ICC Southern competition spread over 2 days, this is one of the more local comps for WCA which makes it great for family and friends to be able to spectate. This is the first comp of the season for many of the teams so nerves and excitement are always running high! We had 2 x 1st place, 6 x 2nd place, 2 x 3rd place, 4th and 5th place, 1 x 6th place. 3 x novice awards for prep and Judges Choice award for Weapon X (travel team). This was a fantastic result for the whole program.

The next competition for the squad was FC Spotlight Showdown on March, all the teams were competing again with another set of amazing results.

April is the time for Worlds and Summit. Before heading out they attended another UK competition, FC Atlantis, both teams put on a phenomenal performance, we were all extremely proud. Lady X and Weapon X then head out to America, they have training sessions booked at some of the most prestigious gyms in Florida and also some down time planned for after the competition at the theme parks, shopping and a banquet to celebrate in the villa. The coaches and chaperones work hard to ensure it is the trip of a lifetime for the athletes. The divisions are very large and extremely competitive. Lady X didn't have the run they wanted and didn't advance to day 2 unfortunately. Weapon X went through to day 2 in first place, but unfortunately placed 4th overall. Venom X placed 1st at Nfinity The Finals comp in Florida. Xrays and Weapon X also attended this comp straight off the back of Summit where they truly shined and showed everyone what they are very capable of, placing not only 1st in their division but also level 1 grand champs and also ultimate grand champs of the entire event which is just amazing! They also achieved the highest WCA score ever!!

BCA Nationals comp May 2025 saw the travel teams taking to the floor again, Lady X moved divisions and came away as National Champs IO4. Venom X also won National Champs. Both teams secured a bid to 2026 European Summit in Portugal.

The whole program competed at Jamfest Europeans, 2 x 3rd, 1 x 1st, 1 x 4th 2 x 2nd. Weapon X were awarded another bid for 2026 Summit and European Summit paid bid. Well done girls!! You performed your hearts out!

June saw the final comp for prep and novice teams at FC Essentials and they all absolutely smashed it, hit zero across all 5 teams! They performed brilliantly and all had such a good time on the comp floor! It was wonderful to see them all shine and enjoy themselves.

FC internationals comp closed the season for WCA 1 x 6th, 3 x 2nd 1 x 4th, 2 x 3rd, 1 x 7th This is one of the biggest comps of the circuit in Bournemouth, all the teams put out the most amazing routines of the seasons and left their hearts on the floor, so much team spirit! They have all worked so hard through the ups and downs of the season. Working through injuries, routine upgrades and team changes at the last minute. The athletes are an absolute credit to the program and coaches. The season closed on such a positive, the coaches and program team have worked so hard to make it a success and the athletes have truly shined.

The 2024/25 season has been one of achievement, growth, and unity. Our athletes have represented WCA with pride, commitment, and passion both at home and internationally.

The Trustees wish to express sincere thanks to the coaching team, programme staff, volunteers, parents, and sponsors whose dedication has made this success possible. We look forward to building on these achievements in the 2025/26 season, continuing to provide a supportive, inclusive environment where all athletes can thrive.

Financial review

The income of the charity was £498,755 (2024: £402,760) and the expenditure was £500,065 (2024: £394,218) with a net movement of -£1,384 (2024: £8,542). The total funds for the year were £61,487 (2024: £62,871) which is made up of unrestricted funds of £61,003 (2024: £62,313) and restricted funds of £484 (2024: £558).

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Reserves policy

At the year end, the charity held reserves of £61,487 (2024: £62,871). It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The trustees who served during the year and up to the date of signature of the financial statements were:

S P Gibson

S Cathers

V McKay

Mr P Connor

(Resigned 12 September 2024)

(Appointed 13 April 2025)

Recruitment and appointment of trustees

Existing Trustees recruit replacement trustees via the member facebook group, Basingstoke Voluntary Services and other professional networks.

Organisational structure

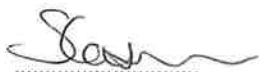
The day to day running of the charity is managed by the coaching team and the program manager.

Risk review

The trustees have considered any risks that the charity may face, including rent/rate increases, loss of athletes and changes to coaching team/support volunteers. We feel that all those involved with the Charity always put the preservation of the Charity at the forefront of any decisions that are made. We work closely with the bookkeeper regarding the financial position of the Charity and make changes to the financial forecast according to changes in income/expenditure on a monthly basis so that we all of a clear understanding of the Charity's financial position.

All of the coaching and support volunteers have undergone DBS checks and take part in online safeguarding training provided by the NSPCC. Our safeguarding policy follows current guidelines and is available to all our members. We have a structure in place for reporting concerns regarding athletes and have a safeguarding officer.

The trustees' report was approved by the Board of Trustees.



S Cathers

Trustee

Date: 19/5/2026

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

I report to the trustees on my examination of the financial statements of Basingstoke Wolverines Allstar Cheerleading (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Linda Dunford FCCA CTA

Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date:26/05/26.....

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	38,656	-	38,656	3,448	-	3,448
Charitable activities	4	460,099	-	460,099	399,312	-	399,312
Total income		498,755	-	498,755	402,760	-	402,760
Expenditure on:							
Charitable activities	5	500,065	74	500,139	394,032	186	394,218
Total expenditure		500,065	74	500,139	394,032	186	394,218
Net income/(expenditure) and movement in funds		(1,310)	(74)	(1,384)	8,728	(186)	8,542
Reconciliation of funds:							
Fund balances at 1 August 2024		62,313	558	62,871	53,585	744	54,329
Fund balances at 31 July 2025		61,003	484	61,487	62,313	558	62,871

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

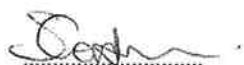
BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		3,486		4,113
Current assets					
Stocks	11	2,926		-	
Debtors	12	19,676		21,390	
Cash at bank and in hand		47,207		57,324	
		69,809		78,714	
Creditors: amounts falling due within one year	13	(11,808)		(19,956)	
Net current assets			58,001		58,758
Total assets less current liabilities			61,487		62,871
The funds of the charity					
Restricted income funds	14		484		558
Unrestricted funds	15		61,003		62,313
			61,487		62,871

The financial statements were approved by the trustees on 19/5/2026



S Cathers
Trustee

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Basingstoke Wolverines Allstar Cheerleading is a CIO.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,658	3,448
Grants	34,998	-
	<u>38,656</u>	<u>3,448</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Competition and registration fees	250,144	177,168
Subscriptions and workshops	180,265	185,026
Merchandise and Pro Shop	29,690	36,429
Gym hire	-	689
	<u>460,099</u>	<u>399,312</u>

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Depreciation and impairment	627	2,246
Competitions and events	262,863	190,787
Coach salaries and expenses	82,316	82,448
Rent and hall hire	56,807	46,987
Uniform and merchandise	45,364	36,009
	<u>447,977</u>	<u>358,477</u>
Share of support and governance costs (see note 6)		
Support	49,678	33,153
Governance	2,484	2,588
	<u>500,139</u>	<u>394,218</u>
Analysis by fund		
Unrestricted funds	500,065	394,032
Restricted funds	74	186
	<u>500,139</u>	<u>394,218</u>

6 Support costs allocated to activities

	2025 £	2024 £
Accountancy	16,150	14,687
Insurance	5,786	5,152
Utilities	3,645	3,875
Cleaning	4,383	4,119
Office Costs	1,643	1,072
Maintenance and small equipment	3,137	1,941
Premises repairs	2,392	-
Miscellaneous	12,489	2,307
Governance costs	2,537	2,588
	<u>52,162</u>	<u>35,741</u>
Analysed between:		
Charitable activities	<u>52,162</u>	<u>35,741</u>

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6	Support costs allocated to activities	(Continued)	
		2025	2024
		£	£
	Governance costs comprise:		
	Independent examiners fee	1,319	1,261
	Legal and professional	300	-
	Bank charges	918	1,327
		<u>2,537</u>	<u>2,588</u>
7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,319	1,261
	Depreciation of owned tangible fixed assets	627	2,246
		<u>1,946</u>	<u>3,507</u>
8	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
9	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
10	Tangible fixed assets		
			Fixtures and fittings
			£
	Cost		
	At 1 August 2024		46,385
	At 31 July 2025		<u>46,385</u>
	Depreciation and impairment		
	At 1 August 2024		42,272
	Depreciation charged in the year		627
	At 31 July 2025		<u>42,899</u>
	Carrying amount		
	At 31 July 2025		<u>3,486</u>
	At 31 July 2024		<u>4,113</u>

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

11 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,926	-

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	10,714	7,506
Prepayments and accrued income	8,962	13,884
	19,676	21,390

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,266	8,266
Trade creditors	766	6,005
Other creditors	1,462	4,424
Accruals and deferred income	1,314	1,261
	11,808	19,956

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Resources expended £	At 31 July 2025 £
Four Lanes Trust	558	(74)	484
Previous year:	At 1 August 2023 £	Resources expended £	At 31 July 2024 £
Four Lanes Trust	744	(186)	558

Four Lanes Trust: Grant for the purchase of sprung floor edging.

BASINGSTOKE WOLVERINES ALLSTAR CHEERLEADING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024	Incoming resources	Resources expended	At 31 July 2025
	£	£	£	£
General funds	62,313	498,755	(500,065)	61,003
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	53,585	402,760	(394,032)	62,313
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 July 2025:			
Tangible assets	3,002	484	3,486
Current assets/(liabilities)	58,001	-	58,001
	<u> </u>	<u> </u>	<u> </u>
	61,003	484	61,487
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 July 2024:			
Tangible assets	3,555	558	4,113
Current assets/(liabilities)	58,758	-	58,758
	<u> </u>	<u> </u>	<u> </u>
	62,313	558	62,871
	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

During the year, the daughter of a trustee received £4,683 for merchandise sales (2024 - none).